

**YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY**

Budgeted FY 2011					Tentative FY 2012				
Item	Reserves	Grants	Taxes	Total	Use:	From:			Item
Roads	-	\$143,000	\$590,000	\$733,000	\$750,000	\$600,000	\$150,000	-	Roads
Turnout Gear	-	-	\$15,000	\$15,000	\$15,000	\$15,000	-	-	Turnout Gear
					\$100,000	\$100,000	-	-	Software
					\$35,000	\$35,000	-	-	Police Cruiser
6 Wheel Dump	\$55,000	-	\$95,000	\$150,000	\$45,000	\$10,000	-	\$35,000	DPW 1 ton Pick-up*
					\$15,000	\$15,000	-	-	Refit DPW P'up* -> FD Utility 1
FD Boat	-	-	\$163,000	\$163,000	\$50,000	-	-	\$50,000	FD Engine 3 Repair
					\$25,000	-	-	\$25,000	Flooring Replacement
Personnel Liability CRF	-	-	\$14,500	\$14,500	\$14,500	\$14,500	-	-	Personnel Liability CRF
Community Substance CRF	-	-	\$9,500	\$9,500	\$10,150	\$10,150	-	-	Community Substance CRF
Communication Technology CRF	-	-	\$22,500	\$22,500	\$22,500	\$22,500	-	-	Communication Technology CRF
Appraisal CRF	-	-	\$24,000	\$24,000	\$24,000	\$24,000	-	-	Appraisal CRF
Firefighting Equipment CRF	-	-	\$75,000	\$75,000	\$109,000	\$109,000	-	-	Firefighting Equipment CRF
Police Communications CRF	-	-	\$7,500	\$7,500	\$2,500	\$2,500	-	-	Police Communications CRF
Highway Equipment CRF	-	-	\$75,000	\$75,000	\$160,000	\$160,000	-	-	DPW Equipment CRF
Historic Building CRF	-	-	-	-	\$12,500	\$12,500	-	-	Historic Building CRF
Municipal Building CRF	-	-	-	-	\$35,000	\$35,000	-	-	Municipal Building CRF
Milfoil	-	-	\$200,000	\$200,000	\$195,000	\$195,000	-	-	Milfoil
Lee's Mills	-	-	\$2,000	\$2,000	\$3,000	\$3,000	-	-	Lee's Mills
Dry Hydrant	-	-	\$10,000	\$10,000	\$2,500	\$2,500	-	-	Dry Hydrant
Grader Lease	(Expires 2014)		\$49,395	\$49,395	\$49,395	\$49,395	-	-	Grader Lease
Backhoe Lease	(Expires 2015)		\$18,358	\$18,358	\$18,358	\$18,358	-	-	Backhoe Lease
	\$55,000	\$143,000	\$1,370,752	\$1,568,752	\$1,693,403	\$1,433,403	\$150,000	\$110,000	
					7.95%	4.57%			

\* If replaced on schedule and depending on condition, it is projected that for roughly \$25,000 this pick-up truck can be rehabilitated and transferred to the Fire Department where it will see lighter duty than it did at DPW. Utility 1 was not originally included in the Fire Department capital requests for the 2012-17 cycle.

**YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY**

Tentative FY 2012					Tentative FY 2013				
Item	Reserves	Grants	Taxes	Total	Use:	From:			Item
					Total	Taxes	Grants	Reserves	
Roads	-	\$140,000	\$610,000	\$750,000	\$775,000	\$625,000	\$150,000	-	Roads
Turnout Gear	-	-	\$15,000	\$15,000	\$15,000	\$15,000	-	-	Turnout Gear
Software	-	-	\$100,000	\$100,000	\$115,000	-	-	\$115,000	5 Yr Re-Valuation*
Police Cruiser	-	-	\$35,000	\$35,000	\$43,000	\$43,000	-	-	Police Cruiser
DPW 1 ton Pick-up	\$35,000	-	\$10,000	\$45,000	\$55,000	\$0	-	\$55,000	DPW 10 wheel Dump Truck
Refit DPW P'up-> FD Utility 1	-	-	\$15,000	\$15,000	\$25,000			\$25,000	20 Passenger Coach Bus
Flooring Replacement	\$25,000	-	-	\$25,000	\$25,000	-	-	\$25,000	Facilities Flooring Replacement
FD Engine 3 Repair	\$50,000	-	-	\$50,000	\$10,000	\$10,000			Basement Shelving System
					\$37,500	\$20,000		\$17,500	Retrofit Pathway for Usability
Personnel Liability CRF	-	-	\$14,500	\$14,500	\$14,500	\$14,500	-	-	Personnel Liability CRF
Community Substance CRF	-	-	\$10,150	\$10,150	\$9,500	\$9,500	-	-	Community Substance CRF
Communication Technology CRF	-	-	\$22,500	\$22,500	\$22,500	\$22,500	-	-	Communication Technology CRF
Appraisal CRF	-	-	\$24,000	\$24,000	\$24,000	\$24,000	-	-	Appraisal CRF
Firefighting Equipment CRF	-	-	\$109,000	\$109,000	\$112,000	\$112,000	-	-	Firefighting Equipment CRF
Police Communications CRF	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Police Communications CRF
DPW Equipment CRF	-	-	\$160,000	\$160,000	\$170,000	\$170,000	-	-	DPW Equipment CRF
Historic Building CRF	-	-	\$12,500	\$12,500	\$10,000	\$10,000	-	-	Historic Building CRF
Municipal Building CRF	-	-	\$35,000	\$35,000	\$65,000	\$65,000	-	-	Municipal Building CRF
Milfoil	-	-	\$195,000	\$195,000	\$190,000	\$190,000	-	-	Milfoil
Lee's Mills	-	-	\$3,000	\$3,000	\$3,000	\$3,000	-	-	Lee's Mills
Dry Hydrant	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Dry Hydrant
					\$100,000	\$100,000	-	-	Engine 2 lease** (1/5)
Grader Lease	-	-	\$49,395	\$49,395	\$49,395	\$49,395	-	-	Grader Lease
Backhoe Lease	-	-	\$18,358	\$18,358	\$18,358	\$18,358	-	-	Backhoe Lease
	\$110,000	\$140,000	\$1,443,403	\$1,693,403	\$1,893,752	\$1,506,252	\$150,000	\$237,500	
					11.83%	4.35%			

\* This expenditure covers only the one time payment for revaluation in the final year of the current contract and costs that are annually found in the operating budget must still be funded there in addition to this expenditure.

\*\* This is a projected 5 year lease-to-buy replacement for Engine 2 (set to end in 2017). Payment of \$90 k per year was calculated using an estimated interest rate of 4.00%.

YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY

Tentative FY 2013

Item	Reserves	Grants	Taxes	Total
Roads	-	\$140,000	\$635,000	\$775,000
Turnout Gear	-	-	\$15,000	\$15,000
5 Yr Re-Valuation*	-	-	-	\$115,000
Police Cruiser	\$75,000	-	\$36,750	\$36,750
DPW 10 wheel Dump Truck	\$55,000	-	\$45,000	\$185,000
Facilities Flooring Replacement		-	-	\$35,000
Personnel Liability CRF	-	-	\$14,500	\$14,500
Community Substance CRF	-	-	\$9,500	\$9,500
Communication Technology CRF	-	-	\$22,500	\$22,500
Appraisal CRF	-	-	\$24,000	\$24,000
Firefighting Equipment CRF	-	-	\$112,000	\$112,000
Police Communications CRF	-	-	\$2,500	\$2,500
DPW Equipment CRF	-	-	\$170,000	\$170,000
Historic Building CRF	-	-	\$10,000	\$10,000
Municipal Building CRF	-	-	\$65,000	\$65,000
Milfoil	-	-	\$190,000	\$190,000
Lee's Mills	-	-	\$3,000	\$3,000
Dry Hydrant	-	-	\$2,500	\$2,500
Engine 2 lease (1/5)	-	-	\$90,000	\$90,000
Grader Lease	-	-	\$49,395	\$49,395
Backhoe Lease	-	-	\$18,358	\$18,358
	\$130,000	\$140,000	\$1,515,002	\$1,945,002

Tentative FY 2014

Use:	From:			Item
Total	Taxes	Grants	Reserves	
\$800,000	\$650,000	\$150,000	-	Roads
\$15,000	\$15,000	-	-	Turnout Gear
\$35,000	\$35,000	-	-	Police Cruiser
\$95,000	-	-	\$95,000	DPW 6 wheel Dump Truck
\$15,000	-	-	\$15,000	DPW Lawn Mower
\$65,000	\$65,000	-	-	DPW Bucket-lift
\$45,000	-	-	\$45,000	DPW Tractor
\$55,000	\$5,000	-	\$50,000	FD Rescue 3
\$50,000	-	-	\$50,000	PSB Roofing Replacement
\$14,500	\$14,500	-	-	Personnel Liability CRF
\$9,500	\$9,500	-	-	Community Substance CRF
\$22,500	\$22,500	-	-	Communication Technology CRF
\$25,000	\$25,000	-	-	Appraisal CRF
\$115,000	\$115,000	-	-	Firefighting Equipment CRF
\$2,500	\$2,500	-	-	Police Communications CRF
\$175,000	\$175,000	-	-	DPW Equipment CRF
\$21,500	\$21,500	-	-	Historic Building CRF
\$80,000	\$80,000	-	-	Municipal Building CRF
\$185,000	\$185,000	-	-	Milfoil
\$3,000	\$3,000	-	-	Lee's Mills
\$2,500	\$2,500	-	-	Dry Hydrant
\$90,000	\$90,000	-	-	Engine 2 lease (2/5)
\$49,395	\$49,395	-	-	Grader Lease (Final year)
\$18,358	\$18,358	-	-	Backhoe Lease
\$1,988,752	\$1,583,752	\$150,000	\$255,000	
2.25%	4.54%			

YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY

Tentative FY 2014

Item	Reserves	Grants	Taxes	Total
Roads	-	\$140,000	\$660,000	\$800,000
Turnout Gear	-	-	\$15,000	\$15,000
Police Cruiser	-	-	\$35,000	\$35,000
FD Rescue 3	\$50,000	-	\$5,000	\$55,000
DPW 6 wheel Dump Truck	\$95,000	-	-	\$95,000
DPW Lawn Mower	\$15,000	-	-	\$15,000
DPW Bucket-lift	-	-	\$65,000	\$65,000
DPW Tractor	\$45,000	-	-	\$45,000
PSB Roofing Replacement	\$50,000	-	-	\$50,000
Personnel Liability CRF	-	-	\$14,500	\$14,500
Community Substance CRF	-	-	\$9,500	\$9,500
Communication Technology CRF	-	-	\$22,500	\$22,500
Appraisal CRF	-	-	\$25,000	\$25,000
Firefighting Equipment CRF	-	-	\$115,000	\$115,000
Police Communications CRF	-	-	\$2,500	\$2,500
DPW Equipment CRF	-	-	\$175,000	\$175,000
Historic Building CRF	-	-	\$21,500	\$21,500
Municipal Building CRF	-	-	\$80,000	\$80,000
Milfoil	-	-	\$185,000	\$185,000
Lee's Mills	-	-	\$3,000	\$3,000
Dry Hydrant	-	-	\$2,500	\$2,500
Engine 2 lease (2/5)	-	-	\$90,000	\$90,000
Grader Lease (Final year)	-	-	\$49,395	\$49,395
Backhoe Lease	-	-	\$18,358	\$18,358
	\$255,000	\$140,000	\$1,593,752	\$1,988,752

Tentative FY 2015

Use:	From:				Item
Total	Taxes	Grants	Reserves		
\$825,000	\$675,000	\$150,000	-	-	Roads
\$15,000	\$15,000	-	-	-	Turnout Gear
\$38,500	\$38,500	-	-	-	Police Cruiser
\$55,000	\$15,000	-	\$40,000	-	FD Rescue 2
\$225,000	\$150,000	-	\$75,000	-	DPW Pay-Loader
\$14,500	\$14,500	-	-	-	Personnel Liability CRF
\$9,500	\$9,500	-	-	-	Community Substance CRF
\$22,500	\$22,500	-	-	-	Communication Technology CRF
\$25,000	\$25,000	-	-	-	Appraisal CRF
\$118,000	\$118,000	-	-	-	Firefighting Equipment CRF
\$2,500	\$2,500	-	-	-	Police Communications CRF
\$180,000	\$180,000	-	-	-	DPW Equipment CRF
\$22,000	\$22,000	-	-	-	Historic Building CRF
\$80,000	\$80,000	-	-	-	Municipal Building CRF
\$180,000	\$180,000	-	-	-	Milfoil
\$3,000	\$3,000	-	-	-	Lee's Mills
\$2,500	\$2,500	-	-	-	Dry Hydrant
\$90,000	\$90,000	-	-	-	Fire Engine 2 lease (3/5)
\$18,358	\$18,358	-	-	-	Backhoe Lease (Final year)
\$1,926,358	\$1,661,358	\$150,000	\$115,000		
-3.14%	4.24%				

YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY

Tentative FY 2015					Tentative FY 2016				
Item	Reserves	Grants	Taxes	Total	Use:	From:			Item
					Total	Taxes	Grants	Reserves	
Roads	-	\$140,000	\$685,000	\$825,000	\$850,000	\$700,000	\$150,000	-	Roads
Turnout Gear	-	-	\$15,000	\$15,000	\$15,000	\$15,000	-	-	Turnout Gear
Police Cruiser	-	-	\$38,500	\$38,500	\$40,500	\$40,500	-	-	Police Cruiser
DPW Pay-Loader	\$155,000	-	\$150,000	\$225,000	\$175,000	-	-	\$175,000	DPW 6 wheel Dump Truck
FD Rescue 2	\$40,000	-	\$15,000	\$55,000	\$450,000	\$285,000	-	\$165,000	FD Rescue 1
					\$265,000	-	-	\$265,000	PSB Parking Lot Replacement
Personnel Liability CRF	-	-	\$14,500	\$14,500	\$14,500	\$14,500	-	-	Personnel Liability CRF
Community Substance CRF	-	-	\$9,500	\$9,500	\$9,500	\$9,500	-	-	Community Substance CRF
Communication Technology CRF	-	-	\$22,500	\$22,500	\$22,500	\$22,500	-	-	Communication Technology CRF
Appraisal CRF	-	-	\$25,000	\$25,000	\$25,000	\$25,000	-	-	Appraisal CRF
Firefighting Equipment CRF	-	-	\$118,000	\$118,000	\$121,000	\$121,000	-	-	Firefighting Equipment CRF
Police Communications CRF	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Police Communications CRF
DPW Equipment CRF	-	-	\$180,000	\$180,000	\$185,000	\$185,000	-	-	DPW Equipment CRF
Historic Building CRF	-	-	\$22,000	\$22,000	\$12,000	\$12,000	-	-	Historic Building CRF
Municipal Building CRF	-	-	\$80,000	\$80,000	\$40,000	\$40,000	-	-	Municipal Building CRF
Milfoil	-	-	\$180,000	\$180,000	\$175,000	\$175,000	-	-	Milfoil
Lee's Mills	-	-	\$3,000	\$3,000	\$3,000	\$3,000	-	-	Lee's Mills
Dry Hydrant	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Dry Hydrant
Fire Engine 2 lease (3/5)	-	-	\$90,000	\$90,000	\$90,000	\$90,000	-	-	Fire Engine 2 lease (4/5)
Backhoe Lease (Final year)	-	-	\$18,358	\$18,358					
	\$195,000	\$140,000	\$1,671,358	\$1,926,358	\$2,498,000	\$1,743,000	\$150,000	\$605,000	
					29.67%	4.29%			

YEAR ON YEAR COMPARISON OF TOTAL VS. TAX LEVY - FOR ILLUSTRATION PURPOSES ONLY

Tentative FY 2016					Tentative FY 2017				
Item	Reserves	Grants	Taxes	Total	Use:	From:			Item
Roads	-	\$140,000	\$710,000	\$850,000	\$875,000	\$725,000	\$150,000	-	Roads
Turnout Gear	-	-	\$15,000	\$15,000	\$15,000	\$15,000	-	-	Turnout Gear
Police Cruiser	-	-	\$40,500	\$40,500	\$48,000	\$48,000	-	-	Police SUV
FD Rescue 1	\$205,000	-	\$245,000	\$450,000	\$55,000	\$55,000	-	-	FD Car 1
DPW Dump Truck	\$175,000	-	-	\$175,000	\$15,000	\$15,000	-	-	DPW Lawn Mower
PSB Parking Lot Replacement	\$265,000	-	-	\$265,000	\$40,000	\$40,000	-	-	DPW 4x4
					\$55,000	\$55,000	-	-	DPW 4x4 Pick-up*
					\$20,000	\$20,000	-	-	Refit DPW P'up* -> FD Forestry 2
Personnel Liability CRF	-	-	\$14,500	\$14,500	\$14,500	\$14,500	-	-	Personnel Liability CRF
Community Substance CRF	-	-	\$9,500	\$9,500	\$9,500	\$9,500	-	-	Community Substance CRF
Communication Technology CRF	-	-	\$22,500	\$22,500	\$22,500	\$22,500	-	-	Communication Technology CRF
Appraisal CRF	-	-	\$25,000	\$25,000	\$25,000	\$25,000	-	-	Appraisal CRF
Firefighting Equipment CRF	-	-	\$121,000	\$121,000	\$124,000	\$124,000	-	-	Firefighting Equipment CRF
Police Communications CRF	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Police Communications CRF
DPW Equipment CRF	-	-	\$185,000	\$185,000	\$190,000	\$190,000	-	-	DPW Equipment CRF
Historic Building CRF	-	-	\$12,000	\$12,000	\$22,500	\$22,500	-	-	Historic Building CRF
Municipal Building CRF	-	-	\$40,000	\$40,000	\$137,000	\$137,000	-	-	Municipal Building CRF
Milfoil	-	-	\$175,000	\$175,000	\$170,000	\$170,000	-	-	Milfoil
Lee's Mills	-	-	\$3,000	\$3,000	\$3,000	\$3,000	-	-	Lee's Mills
Dry Hydrant	-	-	\$2,500	\$2,500	\$2,500	\$2,500	-	-	Dry Hydrant
Fire Engine 2 lease (4/5)	-	-	\$90,000	\$90,000	\$90,000	\$90,000	-	-	Fire Engine 2 lease (5/5)
	\$645,000	\$140,000	\$1,713,000	\$2,498,000	\$1,936,000	\$1,786,000	\$150,000	\$0	
					-22.50%	4.26%			

\* If replaced on schedule and depending on condition, it is projected that for roughly \$25,000 this pick-up truck can be rehabilitated and transferred to the Fire Department where it will see lighter duty than it did at DPW. Forestry 2 was not originally included in the Fire Department capital requests for the 2012-17 cycle.

### End of Year Fund Balances Compared to Recommended Floors, Targets, and ARCs

Fund	2011	2012	2013	2014	2015	2016	2017	FLOOR	%	TARGET	%	2017 Budget	2017 ARC
<b>TIER 1</b>													
Firefighting Equipment Fund	\$85,000	\$144,000	\$256,000	\$321,000	\$399,000	\$355,000	\$479,000	\$489,000	98%	\$610,000	79%	\$124,000	\$124,000
Police Comm Equipment Fund	\$46,000	\$48,500	\$51,000	\$53,500	\$56,000	\$58,500	\$61,000	\$10,000	610%	\$15,000	407%	\$2,500	\$2,500
DPW Fund	\$75,500	\$200,500	\$315,500	\$335,500	\$440,500	\$450,500	\$640,500	\$465,000	138%	\$580,000	110%	\$190,000	\$190,000
<b>TIER 2</b>													
Historic Buildings Fund^	\$58,000	\$70,500	\$80,500	\$102,000	\$124,000	\$136,000	\$158,500	\$43,500	364%	\$55,000	288%	\$22,500	\$25,000
Lee's Mill Fund^	\$9,500	\$12,500	\$15,500	\$18,500	\$21,500	\$24,500	\$27,500	\$8,750	314%	\$11,000	250%	\$3,000	\$3,100
Municipal Building Fund^	\$804,000	\$814,000	\$854,000	\$884,000	\$964,000	\$739,000	\$876,000	\$966,000	91%	\$1,210,000	72%	\$137,000	\$335,000
Playground Improvement Fund	\$4,500	-	-	-	-	-		-	-	-		-	-
<b>TIER 3</b>													
Personnel Liability Fund	\$59,000	\$73,500	\$88,000	\$102,500	\$117,000	\$131,500	\$146,000	N/A	-	N/A		\$14,500	\$14,500
Appraisal Fund	\$56,500	\$80,500	-\$10,500	\$14,500	\$39,500	\$64,500	\$89,500	\$0	-	\$200,000		\$25,000	\$25,000
Community Substance Abuse Fund**	\$5,300	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	-	\$15,000		\$9,500	\$9,500
Communication Technology	\$92,000	\$114,500	\$137,000	\$159,500	\$182,000	\$204,500	\$227,000	N/A	-	N/A		\$22,500	\$22,500
Milfoil Trust Fund@	\$46,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	-	\$45,000		\$170,000	\$170,000
Dry Hydrant^	\$35,000	\$37,500	\$40,000	\$42,500	\$45,000	\$47,500	\$50,000	\$4,500	1111%	\$7,500		\$2,500	\$2,500
Rangeway Fund	\$36,000	-	-	-	-	-	-	-		-		-	-
RRP/WMF	\$24,000	-	-	-	-	-	-	-		-		-	-

\* These ARCs, Floors and Targets come from the Fellow's report from 8/25 and from subsequent modifications based on feedback from the Board of Selectmen and clarifications from the Town Administrator.

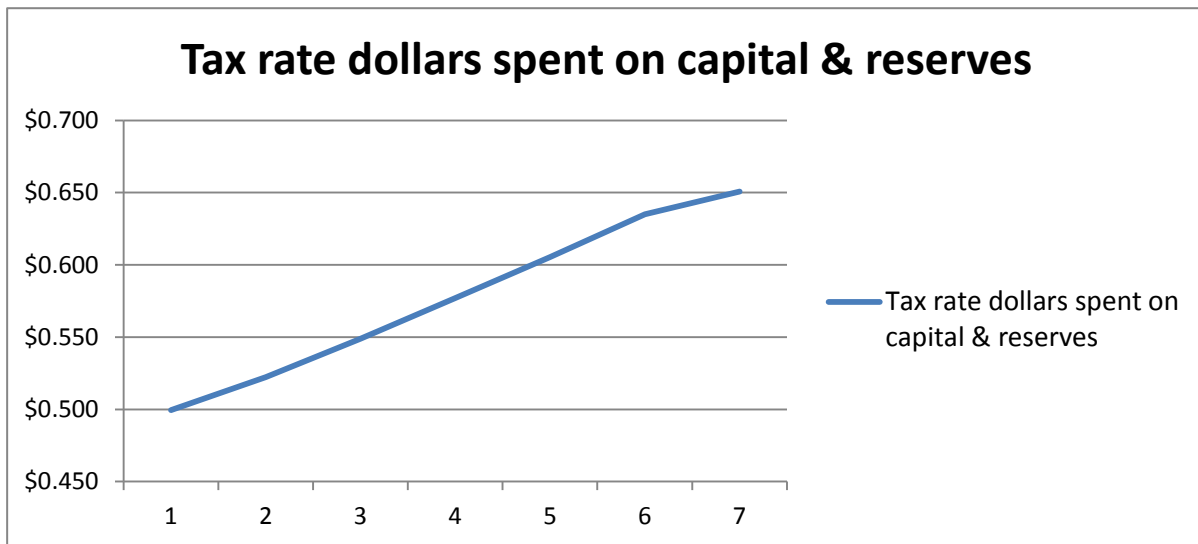
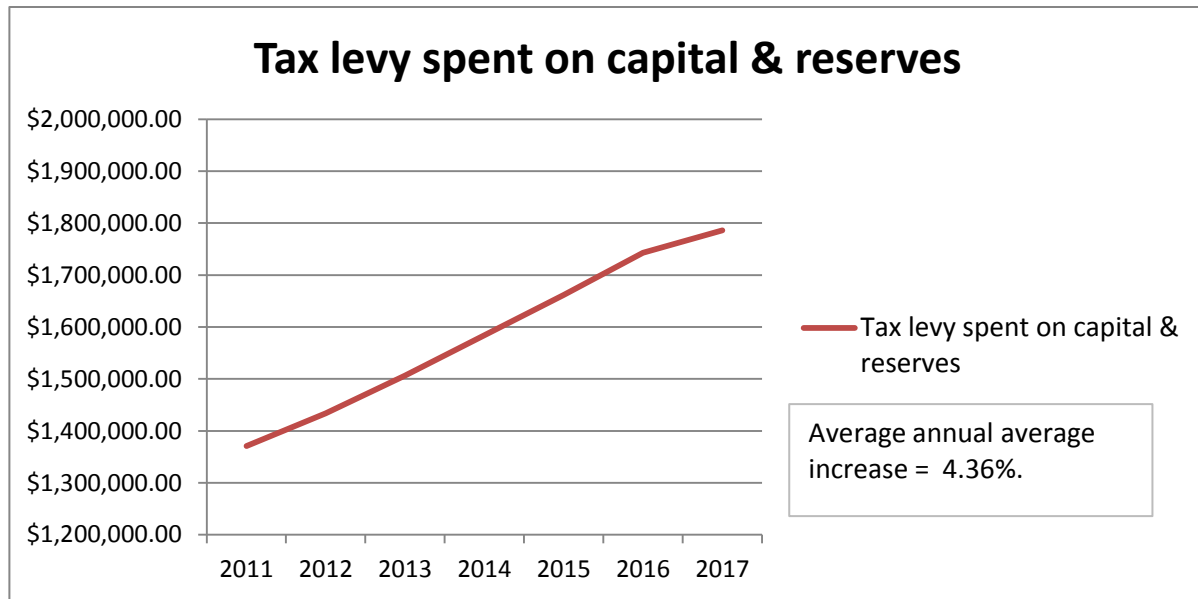
\*\* This fund has a cap of \$15,000 and will be spent down to that level each year.

@ This fund is largely expended each year and should aim to end each fiscal year no higher than \$45,000.

^ For these funds it is difficult to anticipate when they will be expended and for how much. As such, their future funding should be adjusted from year to year depending on their use, however they should not be allowed to grow above their ceilings even though that is what is displayed here.

## Graphs

Year	Tax levy spent on capital & reserves	Tax rate dollars spent on capital & reserves
2011	\$1,370,752.48	\$0.499
2012	\$1,433,403.00	\$0.522
2013	\$1,506,252.48	\$0.549
2014	\$1,583,752.48	\$0.577
2015	\$1,661,357.72	\$0.605
2016	\$1,743,000.00	\$0.635
2017	\$1,786,000.00	\$0.651



These figures were calculated based on the Town's MS1 Report which indicates that \$1.00 on the tax rate will raise \$2,744,505 based on April 1, 2011 values. The equation to give the annual capital impact on the tax rate was:  
 Spending on capital / \$2,744,505 = \$ on tax rate.